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ATTORNEYS FOR SPARTECH CORPORATION  
AND SPARTECH POLYCOM

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481(RDD)

(Jointly Administered)

**CERTIFICATION OF SERVICE REGARDING OBJECTION  
OF SPARTECH CORPORATION AND SPARTECH POLYCOM TO  
EXPEDITED MOTION TO STRIKE (I) NON-CONFORMING CURE  
AMOUNT NOTICES AND (II) IMPROPER OBJECTIONS PURSUANT TO  
SOLICITATION PROCEDURES ORDER, CONFIRMATION ORDER, PLAN  
OF REORGANIZATION, 11 U.S.C. SECTION 105(A), AND FED. R. BANKR. P. 9010**

MARCIA L. STEEN, of full age, hereby certifies as follows:

1. I am a paralegal employed by the firm of Day Pitney LLP, with an office located at 200 Campus Drive, Florham Park, New Jersey. Day Pitney is local counsel for Spartech Corporation and Spartech Polycom in connection with the above-referenced matter.

2. On February 19, 2008, I electronically filed the Objection Of Spartech Corporation And Spartech Polycom To Expedited Motion To Strike (I) Non-Conforming Cure Amount Notices And (II) Improper Objections Pursuant To Solicitation Procedures Order, Confirmation Order, Plan Of Reorganization, 11 U.S.C. Section 105(A), And Fed. R. Bankr. P. 9010 with the United States Bankruptcy Court for the Southern District of New York thereby causing the parties entitled to receive notice via the Court's ECF system to be served. Thereafter I caused copies to be served upon all parties on the annexed service list as noted thereon.

3. I certify under penalty of perjury that the foregoing statements made by me are true and correct.

/s/ Marcia L. Steen  
MARCIA L. STEEN

Dated: February 20, 2008  
Florham Park, New Jersey

**Service List**

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